

EXHIBIT 3

Steve Rhoden

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Senior Judge William Kuntz II,

Dear Judge Kuntz,

In the matter of United States vs. Gorgi Naumovski. My name is Steve Rhoden. I am a retired police detective in Durham Region, Ontario, Canada. I was a detective in the criminal investigations branch where I specialized in fraud investigations. I've known Gorgi Naumovski for over 22 years. I've always known him as "George" and will call him as such for the remainder of this letter.

George and I met through our children. We lived around the corner from each other, our sons became friends, and we subsequently became friends also. We would go on to coach community hockey together and spent many summers cottaging. George re-married and moved to the USA in 2011 and even though our communications became sparse we still kept in touch by telephone and visited whenever he happened to be back in Canada.

I knew George to be a community minded person in the years prior to him leaving for the USA. He volunteered at a long-term care home and donated to the Princess Margaret Cancer Centre and the heart and Stroke Foundations. He was active in his community in many ways. He served as a coach for boys youth hockey teams and as a trainer for girls hockey teams. He participated in yearly drives for food, clothing for women's shelters, winter coats for the homeless, and personally paid for meals for 5 local families at Thanksgiving and Christmas times. He saw the need for a safe place for women to exercise and introduced Curves Fitness for Women as a place where women can exercise in an environment where they felt comfortable. He received a Founders award for his accomplishment. He is, at his core, a philanthropic person.

I understand that George has pleaded guilty to fraud related charges and it would be an understatement to say that I was shocked to learn that he had run afoul of the law. He only disclosed this to me recently as he was deeply embarrassed by this ordeal and only shared it with the understanding that I would keep it in confidence.

I was further astounded by the nature of the charges for I've always known George as a man of integrity, one not prone to dishonesty or to take advantage of a situation. In fact I recall a time when he and I were coaches of a youth hockey team circa 2005. At the end of the year each team had to select a player as the most valuable player on the team. George's son was undoubtedly the best player on the team and me and the other coaches wanted to give him the medal. George however wasn't comfortable with this process. He was opposed to it as he reasoned that the other players and parents would perceive it as nepotism since he was one of the coaches. He argued that we should let the players decide and so we did.

This was my first exposure to George's sense of integrity and ethics. He didn't want himself, his son, or the other parents to believe that his son was benefitting from his position as a coach. I remember him saying that it was really important to him that the selection was seen to be fair and above board in everyone's eyes.

I recall another time when, as a patrol officer, I gave one of George's business partners a traffic ticket. I remember that George and I spoke on the telephone that evening but he never asked me then, or at any other time, to pull the ticket. I fully expected him to ask for this favour but he never did. In fact I recall him jokingly saying that I should have thrown his business partner in jail. The George that I know is simply not manipulative of people or situations and that is why I find myself in considerable disbelief that this has befallen him.

As embarrassing as this experience has been to George it pales to the awful mental toll that it's had on him. He shared with me a moment of reflection as he sat in a jail cell awaiting bail. He told me that in that moment he realized that the three most difficult things he's had to deal with in his life were his battle with cancer, the dissolution of his first marriage, and this. He said that he never imagined that any of those things were in his future and the level of trepidation, fear, and worry that he has experienced with each is indescribable.

He regrets and has already paid an exacting cost for his involvement in this crime. He's suffered through embarrassment, anxiety, the distress of being incarcerated, travel restrictions that kept him from his family here in Canada, a short bout of insomnia, and legal and other costs. Furthermore, there are future unknown costs such as the stigma associated with a criminal conviction and the impact that a financial crime conviction could have on his business ventures now and in the future.

I'm writing this letter in hopes that it will assist your honour in getting a comprehensive picture of my friend, Gorgi "George" Naumovski, in the hopes that you might find it fitting to exercise some leniency in imposing a sentence. And so I thank you for taking the time to read it. I hope that it's provided a measure of usefulness to you. Please feel free to contact me by telephone or email, at any time, if it would assist you to do so. It would be my pleasure to expand on, or answer any questions that you may have.

With great respect,
Steve Rhoden

A handwritten signature in black ink, appearing to read "Steve Rhoden". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.